

INDIANA GAMING COMMISSION
CHARITY GAMING DIVISION
July 2008
Allowable Expenses

Indiana Code 4-32.2-5-3 (a) states that all net proceeds from an allowable event and related activities may be used only for the lawful purposes of the qualified organization. Below is a list of items for which charity gaming funds may be used. This list may not be all inclusive. Expenses must be related to the purpose of the organization as outlined in the organization's constitution or bylaws. Other expenses not listed below are to be approved by the Commission.

- **Mortgage Payments**
- **Property tax**
- **Monthly Tax Return for Wagers, Federal Form 730**
- **Occupational Tax and Registration Return for Wagering, Federal Form 11-C**
- **Utilities** – Electric, Water, Gas, internet, does not include cable television
- **Maintenance** – Inside and outside – including, but not limited to, items such as snow removal, trash removal, lawn care, etc.
- **Remodeling/Improvements**
- **CPA's/Accountants** – Specific gaming related issues
- ***Donations of money or items (issued by check from the charity gaming account) issued to organizations or individuals**
- **Insurance on Building where organization is located and/or where the organization conducts gaming**
- **Contracts for janitorial services, but not janitor salaries**
- **Printing** – Gaming specific, such as newspapers or flyers
- **Attorneys retained for the organization's creation or for gaming related issues**
- **Gaming equipment, supplies and devices**
- **Security systems and monitoring**
- **Charity gaming license fees**
- **Travel and lodging to and from charity gaming informational seminars**
- **Travel and lodging by specific members, if required by the organization's constitution or bylaws to attend such meetings**

Expenses Not Allowed

- **Salaries**
- **Taxes** – employee federal, state or county withholding taxes, sales tax, etc
- **Alcohol, Beer, Wine, etc.**